

(b) Before CHARLES COUNTY OR St. Mary's County imposes a hotel rental tax, the Commissioners OF THE COUNTY shall hold a public hearing, which:

(1) shall be advertised twice by publication in the a newspaper of general circulation in the county at least 10 days before the hearing; and

(2) may not be part of the annual budget hearing.

9-304.

(a) Subject to the limitations in subsection (b) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) ~~an~~ An authorized county may not set a hotel rental tax rate that exceeds:

(1) 3% in Allegany County;

(2) 5% IN CHARLES COUNTY;

[(2)] (3) 3% in Garrett County;

[(3)] (4) 3% in Kent County;

[(4)] (5) 5% in St. Mary's County;

[(5)] (6) 3% in Talbot County;

[(6)] (7) 1% in Wicomico County; and

[(7)] (8) 3% in Worcester County.

9-308.

A person shall pay the hotel rental tax to the hotel when the person pays the transient charge.

9-309.

(a) A hotel shall:

(1) give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and

(2) collect the hotel rental tax from the person who pays the transient charge.